

2002	County Application Low Income Abatement and Homeowner's Tax Credit Application (For low income, elderly, and widows/widowers)	TC-40CY Rev. 12/01
------	---	------------------------------

For assistance, refer to the county government telephone numbers listed below.

Homeowners must file with the county where the home is located for the homeowner's property tax credit by September 1, 2002.

Renters must file the Utah State Tax Commission Renter Tax Refund Application for a refund. Contact your county (see listings below) to obtain the Tax Commission Renter Refund Application form (TC-40CB).

Mobile home owners who rent the land the mobile home sits on, may also need to complete a TC-40CB Application. See Section 5.

Section 1 - Applicant's Name	If more than one person lives in a household, only one person can file an application.
-------------------------------------	--

Applicant's Last Name	Applicant's First Name	Middle Initial	Birth Date	Social Security Number
Spouse's Last Name (if spouse is living)	Spouse's First Name	Middle Initial	Birth Date	Social Security Number
Address	City	County	State	ZIP Code
				Daytime Telephone Number

Enter your property serial/account number(s)
(from your prior property tax billing notice)

Section 2 - Household Income	Household income must include ALL household members' incomes.
-------------------------------------	--

Complete lines A through H. Total lines A through H, and enter the total on line I. **Household Income:** Household income is income received during 2001 by members of the household as of Jan. 1, 2002, not just the applicant. A "household" is an association of all people living in the same dwelling, sharing furnishings, facilities, accommodations and expenses.

Taxable Income A. Wages/salaries <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>A</td></tr></table> B. Pensions/annuities <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>B</td></tr></table> C. Interest/dividends/trusts <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>C</td></tr></table> D. Alimony/other income <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>D</td></tr></table>	A	B	C	D	Non-taxable Income E. Social Security/other government programs <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>E</td></tr></table> F. Capital gains/pensions/annuities <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>F</td></tr></table> G. Interest/dividends/trust income <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>G</td></tr></table> H. Loss carryforwards/rental depreciation <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>H</td></tr></table> I. Total 2001 household income from all sources <table border="1" style="display: inline-table; width: 100px; height: 15px;"><tr><td>I</td></tr></table> (add lines A through H)	E	F	G	H	I
A										
B										
C										
D										
E										
F										
G										
H										
I										

Total members in household as of Jan. 1, 2002

Note: You **do not** qualify for low income or homeowner relief if Line I exceeds \$23,879.

Section 3 - Low Income Abatement	To qualify for low income abatement, applicant must answer all three questions below.
---	---

☐ Yes ☐ No **1.** Will you be age 65 or older before December 31, 2002, **or** under age 65 and disabled, **or** under age 65 and it would be an extreme hardship to pay the tax? If you are disabled and applying for the first time, attach a medical statement signed by your doctor. If you are under extreme hardship, attach an explanation of hardship.

☐ Yes ☐ No **2.** Was the total household income (from Section 2, line I) less than \$23,879?

☐ Yes ☐ No **3.** Will you reside in the home for which you are claiming the abatement for ten months during 2002?

If the answer to all three questions is "Yes," you qualify for the low income abatement.
 If you qualify for the low income abatement, you may also qualify for the homeowner's tax credit on the back of this form.

For more information, contact your county government listed below

Beaver County 438-6463	Iron County Juab 477-8333	Sevier County 896-9262 ext. 200
Box Elder County 734-3319	County Kane 623-0271	Summit County 336-4451 ext. 3254
Cache County 716-7123	County Millard 644-2458	Tooele County 843-3130
Carbon County 636-3200	County Morgan 743-5227	Uintah County 781-5363
Daggett County 784-3210	County Piute 829-6811	Utah County 370-8227
Davis County 451-3329	County Rich 577-2840	Wasatch County 654-3211 ext. 309
Duchesne County 738-1120	County Salt Lake 793-5155	Washington Cnty 634-5712
Emery County 381-5106	County San 468-3400	Wayne County 836-2731
Garfield County 676-8826 ext. 1109	Juan County 587-3223	Weber County 399-8002
Grand County 259-1321	Sanpete County 835-2142	

Section 4 - Homeowner's Tax Credit

Applicant must answer all 4 questions.

- ☐ Yes ☐ No 1. Will you be age 65 or older before December 31, 2002, **or** Are you a widow or widower? If you are a widow or widower, enter your spouse's date of death: _____.
If filing for the first time as a widow or widower, attach a copy of your deceased spouse's Death Certificate.
- ☐ Yes ☐ No 2. Was the total household income (from Section 2, line I) less than \$23,879?
- ☐ Yes ☐ No 3. Will you furnish your own financial support for 2002? (You cannot be claimed as a dependent on someone's tax return for 2002.)
- ☐ Yes ☐ No 4. Will you live in Utah for the entire year of 2002?
You must be domiciled in Utah for the entire 2002 calendar year to be eligible.

If your name is not listed as the property owner of the Property Tax Billing Notice, attach legal documentation of ownership. Only property tax on applicant's primary residence is eligible for property tax credit.

Is the home located on property that exceeds one acre?

☐ Yes☐ No

If yes, total number of acres

Is any portion of the home rented out?

☐ Yes☐ No

If yes, what percent is rented

Is a portion of the home used for business?

☐ Yes☐ No

If yes, what percent is used

You must have owned the home on January 1, 2002 to qualify.

If you qualify for property tax credit, you may also qualify for low income abatement, on the front of this form.

Section 5 - Mobile Homeowners Only

If the members in the household, as of January 1, 2002 (Section 2), are different than the members in the household as of January 1, 2001, SKIP to Section 6. (To apply for a refund of a portion of the lot rental, file a 2002 Renter Refund Application, form TC-40CB with the Tax Commission.)

If the members in the household, as of January 1, 2002 (Section 2) are the same as the members of the household as of January 1, 2001, provide the following information for refund of a portion of the lot rental.

If owned, and your name is not listed as property owner on the Property Tax Billing Notice, include legal documentation of ownership.

☐ Own ☐ Rent **Is the property that your mobile home sits on owned or rented?**

If you rented the property, enter the amount of rent paid in 2001, excluding utilities, and complete the landlord information below. If the property is owned, leave blank.

2001 Lot Rent

\$

Address and space number	Name and telephone number of landlord or manager	Date rented in 2001 from - to	Total months	Monthly rent you paid	Total rent you paid

Section 6 - Certification and Signature

Read certification, sign and date.

Under penalties of perjury, I declare to the best of my knowledge and understanding, this information is true, correct and complete.

Signature of applicant

Date

Signature of spouse (Spouse must sign if home is owned in joint tenancy)

Date

X**X**

Preparer's name and address or organization (if not applicant)

Preparer's telephone number

For Tax Commission Use Only

CB used by county	CB available (max-used)
CB rent possible	CB rent issue <= CB available

For County Use Only

Tax amount	
Blind and/or veteran	
Homeowner's Valuation Reduction (additional 20%)	
Circuit breaker	
Low income abatement	
Net tax due	
County government approval	Date approved

Property Tax Credit /Renter's Refund Schedule (estimated)

2001 Household Income	Maximum Homeowner Tax Credit	Renter Refund % of Lot Rent	Total Maximum Renter Refund	Total Maximum Homeowner & Renter Refund
Under \$ 8,118	\$637	9.5%	\$637	\$1,274
\$8,119 \$10,825	\$556	8.5%	\$556	\$1,112
\$10,826 \$13,530	\$477	7.0%	\$477	\$954
\$13,531 \$16,236	\$357	5.5%	\$357	\$714
\$16,237 \$18,944	\$278	4.0%	\$278	\$556
\$18,945 \$21,490	\$159	3.0%	\$159	\$318
\$21,491 \$23,878	\$78	2.5%	\$78	\$156